UNITED STATES DISTRICT COURT EASTERN DISTRICT OF TENNESSEE

ZACHARY C. COUCH,)		
Plaintiff,)		
v.)	No.:	3:24-CV-143-TAV-DCP
)		
INTERNAL REVENUE SERVICE,)		
)		
Defendant.)		

ORDER

This civil matter is before the Court on a Report and Recommendation ("R&R") entered by United States Magistrate Judge Debra C. Poplin on July 30, 2024 [Doc. 8]. In the R&R, the magistrate judge recommends that the Court dismiss plaintiff's complaint. There have been no timely objections to the R&R, and enough time has passed since the filing of the R&R to treat any objections as waived. *See* 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 6(d), 72(b).

After careful review of the matter, the Court agrees with the magistrate judge's recommendations. Accordingly, the Court **ACCEPTS and ADOPTS** in full the R&R [Doc. 8] pursuant to 28 U.S.C. § 636(b)(1). Accordingly, it is hereby **ORDERED** that plaintiff's case is **DISMISSED**. The Clerk is **DIRECTED** to **CLOSE** this case.

ENTER:

s/ Thomas A. Varlan
UNITED STATES DISTRICT JUDGE